

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending July 31, 2023

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		101,978.32	101,978.00	0.32	
410-130-100 - Discount on Municipal Tax - Property	(1,547.08)	(3,496.89)	(4,000.00)	503.11	12.58
Net Municipal Taxes	(1,547.08)	98,481.43	97,978.00	503.43	0.51
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		881.31	1,500.00	(618.69)	41.25-
	0.00	881.31	1,500.00	(618.69)	41.25-
Other					
410-900-100 - Tax Enforcement Revenue	100.00	138.88		138.88	
	100.00	138.88	0.00	138.88	0.00
TOTAL TAXATION:	(1,447.08)	99,501.62	99,478.00	23.62	0.02
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work	90.00	90.00		90.00	
420-100-110 - F&C - Custom Work - Snow Removal			20.00	(20.00)	100.00-
	90.00	90.00	20.00	70.00	350.00
Rentals					
420-300-100 - F&C - Rentals - Building/Room	150.00	900.00	1,800.00	(900.00)	50.00-
	150.00	900.00	1,800.00	(900.00)	50.00-
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees		15,293.92	3,300.00	11,993.92	363.45
	0.00	15,293.92	3,300.00	11,993.92	363.45
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees			350.00	(350.00)	100.00-
	0.00	0.00	350.00	(350.00)	100.00-
Licenses and Permits					
420-710-100 - F&C - Permits		214.25		214.25	
	0.00	214.25	0.00	214.25	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate		20.00		20.00	
	0.00	20.00	0.00	20.00	0.00
General Office Services Provided					
420-800-200 - F&C - General Office Services Provide		40.00	25.00	15.00	60.00
	0.00	40.00	25.00	15.00	60.00
	0.00	60.00	25.00	35.00	140.00
TOTAL FEES AND CHARGES:	240.00	16,558.17	5,495.00	11,063.17	201.33
UTILITIES					
Water					
440-110-100 - Water - Water Sales	6,819.50	16,034.90	11,536.00	4,498.90	39.00
440-140-100 - Water - Connection Fees		75.00	75.00		
	6,819.50	16,109.90	11,611.00	4,498.90	38.75
Sewer					
440-200-100 - Sewer	2,250.00	6,650.00	7,980.00	(1,330.00)	16.67-
	2,250.00	6,650.00	7,980.00	(1,330.00)	16.67-
TOTAL UTILITIES:	9,069.50	22,759.90	19,591.00	3,168.90	16.18
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		18,454.00	16,489.00	1,965.00	11.92
450-115-100 - Unconditional Local Grants		300.00	300.00		
	0.00	18,754.00	16,789.00	1,965.00	11.70

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TOTAL UNCONDITIONAL TRANSFERS:	0.00	18,754.00	16,789.00	1,965.00	11.70
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - GTF		2,753.40	4,820.00	(2,066.60)	42.88-
	0.00	2,753.40	4,820.00	(2,066.60)	42.88-
Provincial					
450-350-100 - Conditional - Prov - Sask Lotteries		732.00	732.00		
	0.00	732.00	732.00	0.00	0.00
Local					
450-400-050 - Conditional - Local			2,103.00	(2,103.00)	100.00-
	0.00	0.00	2,103.00	(2,103.00)	100.00-
TOTAL CONDITIONAL GRANTS:	0.00	3,485.40	7,655.00	(4,169.60)	54.47-
GRANTS IN LIEU OF TAXES					
Provincial					
450-600-100 - GIL - Provincial	2,068.00	2,068.00		2,068.00	
450-620-100 - GIL - Prov - Sask. Energy	93.51	1,828.50	2,500.00	(671.50)	26.86-
450-650-100 - GIL - Prov - Sask Tel			2,242.00	(2,242.00)	100.00-
	2,161.51	3,896.50	4,742.00	(845.50)	17.83-
Other					
450-800-100 - GIL - Other - SPC Surcharge	459.14	2,725.30	5,500.00	(2,774.70)	50.45-
	459.14	2,725.30	5,500.00	(2,774.70)	50.45-
TOTAL GRANTS IN LIEU OF TAXES:	2,620.65	6,621.80	10,242.00	(3,620.20)	35.35-
CAPITAL ASSET PROCEEDS					
Capital Asset Proceeds					
460-250-300 - R&C - Sale of Buildings - Gain/Loss		60,419.88		60,419.88	
	0.00	60,419.88	0.00	60,419.88	0.00
TOTAL CAPITAL ASSET PROCEEDS:	0.00	60,419.88	0.00	60,419.88	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	127.09	541.08	500.00	41.08	8.22
470-120-100 - Dividends Revenue	20.02	20.02		20.02	
	147.11	561.10	500.00	61.10	12.22
TOTAL INVESTMENT INCOME AND COMMIS	147.11	561.10	500.00	61.10	12.22
OTHER REVENUES					
Other Revenue					
480-170-100 - Rebate/refund	19,410.01	19,410.01		19,410.01	
	19,410.01	19,410.01	0.00	19,410.01	0.00
TOTAL OTHER REVENUES:	19,410.01	19,410.01	0.00	19,410.01	0.00
TOTAL REVENUES:	30,040.19	248,071.88	159,750.00	88,321.88	55.29

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	186.00	1,176.00	2,200.00	1,024.00	46.55
	186.00	1,176.00	2,200.00	1,024.00	46.55
510-110-230 - GG - Salaries - Administrator	576.00	4,320.00	7,412.00	3,092.00	41.72
510-110-530 - GG - Salaries - Office Clerk	200.00	1,400.00	2,400.00	1,000.00	41.67
	962.00	6,896.00	12,012.00	5,116.00	42.59
Benefits					
510-120-110 - GG - Council - Payroll Benefits	5.01	35.07	60.00	24.93	41.55
	5.01	35.07	60.00	24.93	41.55
510-130-230 - GG - Benefits - Administration	1.44	10.80	20.00	9.20	46.00
510-130-231 - GG - Benefits - CPP	18.26	136.95	225.00	88.05	39.13
510-130-232 - GG - Benefits - EI	13.14	98.55	170.00	71.45	42.03
510-130-233 - GG - Benefits - Superannuation	51.84	388.80	685.00	296.20	43.24
510-130-234 - GG - Benefits - Worker Compensation		447.63	350.00	(97.63)	27.89-
510-130-235 - GG - Benefits - SUMA	151.67	1,201.69	2,100.00	898.31	42.78
	241.36	2,319.49	3,610.00	1,290.51	35.75
	1,203.36	9,215.49	15,622.00	6,406.51	41.01
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal			100.00	100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		5,830.00	6,000.00	170.00	2.83
510-200-150 - GG - Cont. - Assessment - SAMA		2,311.00	2,200.00	(111.00)	5.05-
510-200-170 - GG - Cont. - Advertising		199.56	100.00	(99.56)	99.56-
510-210-100 - GG - Council Travel			100.00	100.00	100.00
510-230-100 - GG - Cont. - Insurance - General & Boi		14,167.00	14,250.00	83.00	0.58
510-240-100 - GG - Cont. - Memberships & Subscript		882.03	2,050.00	1,167.97	56.97
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	100.00	100.00		(100.00)	
510-270-100 - GG - Cont. - Maintenance		1,720.00	100.00	(1,620.00)	1620.00-
510-270-150 - GG - Cont. - Repairs			250.00	250.00	100.00
510-280-150 - GG - Cont. - Board of Revision		250.00	255.00	5.00	1.96
510-280-170 - GG - Cont. - Bylaw Enforcement		751.00	2,000.00	1,249.00	62.45
510-290-100 - GG - Cont. - Bank Charges	6.97	48.97	70.00	21.03	30.04
	106.97	26,259.56	27,475.00	1,215.44	4.42
Utilities					
510-300-110 - GG - Utility - Heat	30.81	763.39	1,000.00	236.61	23.66
510-300-120 - GG - Utility - Power	36.93	267.23	500.00	232.77	46.55
	67.74	1,030.62	1,500.00	469.38	31.29
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	21.64	888.77	1,500.00	611.23	40.75
510-410-140 - GG - Maint. - Office Supplies		240.00	400.00	160.00	40.00
510-490-100 - GG - Maint. - Office Repairs & Maint.			250.00	250.00	100.00
510-490-110 - GG - Maint. - Office Rent		4,900.00	8,400.00	3,500.00	41.67
	21.64	6,028.77	10,550.00	4,521.23	42.86
TOTAL GENERAL GOVERNMENT SERVICES	1,399.71	42,534.44	55,147.00	12,612.56	22.87
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition			3,800.00	3,800.00	100.00
	0.00	0.00	3,800.00	3,800.00	100.00
TOTAL POLICE PROTECTION:	0.00	0.00	3,800.00	3,800.00	100.00
FIRE PROTECTION					
Wages and Benefits					
Wages					
525-110-140 - PS - Fire - Salaries - Fire Fighters			500.00	500.00	100.00
	0.00	0.00	500.00	500.00	100.00
	0.00	0.00	500.00	500.00	100.00

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Professional/Contractual Services					
525-210-100 - PS - Fire - EMS Contract - 911			250.00	250.00	100.00
525-210-110 - PS - Fire - Contracted Services		12,999.29		(12,999.29)	
525-230-100 - PS - Fire - Insurance		849.20	810.00	(39.20)	4.84-
	0.00	13,848.49	1,060.00	(12,788.49)	1206.46-
Utilities					
525-300-110 - PS - Fire - Utility - Heat	34.05	900.22	1,700.00	799.78	47.05
525-300-120 - PS - Fire - Utility - Power	39.13	281.14	600.00	318.86	53.14
525-300-140 - PS - Fire - Utility - Telephone		575.86	700.00	124.14	17.73
	73.18	1,757.22	3,000.00	1,242.78	41.43
Maintenance, Materials and Supplies					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools		21.38	700.00	678.62	96.95
525-430-110 - PS - Fire - Oil & Gas		155.41	500.00	344.59	68.92
525-440-100 - PS - Fire - Small Tools/Equipment			100.00	100.00	100.00
	0.00	176.79	1,300.00	1,123.21	86.40
Capital Expenditures					
525-600-399 - PS - Fire-Amortization-Machinery&Equ			3,776.00	3,776.00	100.00
	0.00	0.00	3,776.00	3,776.00	100.00
TOTAL FIRE PROTECTION:	73.18	15,782.50	9,636.00	(6,146.50)	63.79-
TOTAL PROTECTIVE SERVICES:	73.18	15,782.50	13,436.00	(2,346.50)	17.46-
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	261.61	1,828.55	3,600.00	1,771.45	49.21
	261.61	1,828.55	3,600.00	1,771.45	49.21
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.18	38.85		(38.85)	
530-120-121 - TS - Maint. - Benefits - CPP	137.35	1,098.77	800.00	(298.77)	37.35-
530-120-122 - TS - Maint. - Benefits - EI	58.82	467.48	600.00	132.52	22.09
530-120-123 - TS - Maint. - Benefits - Superannuator	11.44	67.20	600.00	532.80	88.80
	212.79	1,672.30	2,000.00	327.70	16.39
	474.40	3,500.85	5,600.00	2,099.15	37.48
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		123.60	400.00	276.40	69.10
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
530-290-101 - TS - Maint. - Cont. Services			10,000.00	10,000.00	100.00
530-290-102 - TS - Maint. - Cont. Services - Mowing			1,200.00	1,200.00	100.00
	0.00	123.60	13,100.00	12,976.40	99.06
Utilities					
530-300-120 - TS - Maint. - Utility - Power	44.95	589.08	800.00	210.92	26.37
530-310-100 - TS - Maint. - Utility - Street Lights	355.01	2,453.49	4,300.00	1,846.51	42.94
	399.96	3,042.57	5,100.00	2,057.43	40.34
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		215.02	250.00	34.98	13.99
530-410-120 - TS - Maint. - Shop Supplies		42.36	250.00	207.64	83.06
530-420-106 - TS - Maint - Repair/Parts/Tools -Tracto			1,500.00	1,500.00	100.00
530-425-112 - TS - Maint. - Oil & Gas - #2		468.44	750.00	281.56	37.54
530-440-100 - TS - Maint. - Gravel/Sand			500.00	500.00	100.00
530-470-100 - TS - Maint. - Road/Street Signs			250.00	250.00	100.00
	0.00	725.82	3,500.00	2,774.18	79.26
Capital Expenditures					
530-600-399 - TS - Maint - Amortization - Mach & Eq			398.00	398.00	100.00
530-600-699 - TS - Maint - Amortization - Infrastructu			4,500.00	4,500.00	100.00
	0.00	0.00	4,898.00	4,898.00	100.00
TOTAL MAINTENANCE:	874.36	7,392.84	32,198.00	24,805.16	77.04
TOTAL TRANSPORTATION SERVICES:	874.36	7,392.84	32,198.00	24,805.16	77.04

ENVIRONMENTAL SERVICES
Professional/Contractual Services

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540-200-110 - EH - Cont. - Waste Collection/Disposal		6,126.35	5,500.00	(626.35)	11.39-
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
	0.00	6,126.35	5,550.00	(576.35)	10.38-
TOTAL ENVIRONMENTAL SERVICES:	0.00	6,126.35	5,550.00	(576.35)	10.38-
PUBLIC HEALTH AND WELFARE SERVICES					
Professional/Contractual Services					
550-200-110 - H&W - Cont. - Cemetery Maint.			250.00	250.00	100.00
	0.00	0.00	250.00	250.00	100.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	0.00	250.00	250.00	100.00
PLANNING AND DEVELOPMENT SERVICES					
Professional/Contractual Services					
560-200-110 - P&D - Cont. - Other Services			500.00	500.00	100.00
	0.00	0.00	500.00	500.00	100.00
TOTAL PLANNING AND DEVELOPMENT SERVICES:	0.00	0.00	500.00	500.00	100.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-270-100 - R&C - Cont. - Contracted Maintenance		29,976.80		(29,976.80)	
570-290-100 - R&C - Cont. - Library Requisition		1,046.86	1,200.00	153.14	12.76
	0.00	31,023.66	1,200.00	(29,823.66)	2485.31-
Grants and Contributions					
570-500-110 - R&C - Grants and Contributions		732.00	732.00		
	0.00	732.00	732.00	0.00	0.00
Capital Expenditures					
570-600-199 - R&C - Amortization - Land Improvement			1,203.00	1,203.00	100.00
	0.00	0.00	1,203.00	1,203.00	100.00
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	31,755.66	3,135.00	(28,620.66)	912.94-
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	2,316.05	18,657.30	20,500.00	1,842.70	8.99
580-120-110 - UT - Water - Benefits	220.56	1,776.52	2,000.00	223.48	11.17
	2,536.61	20,433.82	22,500.00	2,066.18	9.18
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subsistence			50.00	50.00	100.00
580-285-100 - UT - Cont. Repairs - Building & Equipment			5,000.00	5,000.00	100.00
580-285-150 - UT - Water - Cont. Repairs - Line Repairs			7,000.00	7,000.00	100.00
580-290-100 - UT - Water - Laboratory Testing	43.80	306.60	750.00	443.40	59.12
	43.80	306.60	12,800.00	12,493.40	97.60
Utilities					
580-300-120 - UT - Water - Power	309.26	4,071.59	7,200.00	3,128.41	43.45
580-300-140 - UT - Water - Telephone	64.80	453.09	800.00	346.91	43.36
	374.06	4,524.68	8,000.00	3,475.32	43.44
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		66.06		(66.06)	
580-430-100 - UT - Water - Materials & Supplies		3,590.71	1,500.00	(2,090.71)	139.38-
580-450-100 - UT - Water - Chemicals		2,094.43	7,000.00	4,905.57	70.08
	0.00	5,751.20	8,500.00	2,748.80	32.34
Capital Expenditures					
580-600-399 - UT - Water - Amort - Machinery & Equipment			5,932.00	5,932.00	100.00
	0.00	0.00	5,932.00	5,932.00	100.00
TOTAL WATER:	2,954.47	31,016.30	57,732.00	26,715.70	46.28
SEWER					
Professional/Contractual Services					
585-285-120 - UT - Sewer - Cont Repairs - Line Repairs			5,000.00	5,000.00	100.00
	0.00	0.00	5,000.00	5,000.00	100.00
TOTAL SEWER:	0.00	0.00	5,000.00	5,000.00	100.00
TOTAL UTILITIES:	2,954.47	31,016.30	62,732.00	31,715.70	50.56

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TOTAL EXPENDITURES:	5,301.72	134,608.09	172,948.00	38,339.91	22.17
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	30,040.19	248,071.88	159,750.00	88,321.88	55.29
Expenditures	5,301.72	134,608.09	172,948.00	38,339.91	22.17
CHANGE IN NET FINANCIAL ASSETS	24,738.47	113,463.79	(13,198.00)	126,661.79	959.70
CHANGE IN NET ASSETS	24,738.47	113,463.79	(13,198.00)	126,661.79	959.70
CHANGE IN SURPLUS	24,738.47	113,463.79	(13,198.00)	126,661.79	959.70

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	53,898.63	72,226.09	171,701.22
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	53,898.63	72,226.09	237,156.22
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(26,407.14)	45,167.58	43,124.88
110-200-110 - Municipal - Tax Receivable - Arrears		(1,874.45)	4,084.50
110-200-310 - Municipal Tax Enforcement Arrears	100.00	138.88	205.28
Total Municipal Taxes Receivable:	(26,307.14)	43,432.01	47,414.66
Other Receivables			
110-310-100 - Accrued Interest		(514.84)	
110-320-100 - Accounts Receivable		(857.69)	2,294.63
110-320-140 - Utility Accounts Receivable	3,471.21	3,080.50	2,989.50
110-330-110 - Wages - Health & Dental	(334.18)	153.09	153.09
110-340-110 - GST Receivable - 100% Rebate	(2,671.84)	(669.96)	182.42
Total Other Receivables:	465.19	1,191.10	5,619.64

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, August 23, 2023.


Yvonne (Bonny) Goodsman
Administrator


Jennifer Langlois
Mayor